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CHAPTER 120

AN ACT to create 71.19 (6) of the statutes, relating to the mechanics of withholding income taxes.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

71.19 (6) of the statutes is created to read:

71.19 (6) If the remuneration paid by an employer to an employe for services performed during one-half or more of any pay roll period of not more than 31 consecutive days constitutes wages, all the remuneration paid by such employer to such employe for such period shall be deemed to be wages; but if the remuneration paid by an employer to an employe for services performed during more than one-half of any such pay roll period does not constitute wages, then none of the remuneration paid by such employer to such employe for such period shall be deemed to be wages.

Approved June 14, 1963.
